REMARKS

No fee is believed to be associated with the filing of this document. The undersigned hereby authorizes the Commissioner to charge any deficiency of fees submitted herewith to deposit account number 19-5117.

Respectfully Submitted,

Dan Shifrin, #34,473

Swanson & Bratschun, LLC

1745 Shea Center Drive, Suite 330 Highlands Ranch, Colorado 80129

303.268.0066

303.268.0065 (FAX)

cc: IBM - Raleigh

S:\CLIENT FOLDERS\IBM\RALEIGH\RSW920030177us1\0177us1PRELIMAMEND.DOC